

## Maine Revised Statutes

### Title 36: TAXATION

#### Chapter 914: 2003 TAX AMNESTY PROGRAM

##### HEADING: PL 2003, c. 20, Pt. AA, §4 (new)

#### §6576. PREAMNESTY SETTLEMENTS

Notwithstanding any other provision of this chapter, the assessor shall, during the period beginning on the effective date of this chapter to August 31, 2003, make a settlement offer that requires full payment of tax and 1/2 of the accrued interest to any taxpayer that has a recorded and recognized delinquent State tax liability as of the effective date of this chapter. The settlement offer authorized under this section does not apply to a taxpayer whose liability is the result of a criminal conviction or is currently charged with a criminal offense arising from a violation of the state tax law as provided in this Title or Title 17-A, or has been referred to the Attorney General for criminal prosecution. [2003, c. 20, Pt. AA, §4 (NEW).]

##### SECTION HISTORY

2003, c. 20, §AA4 (NEW).

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